

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 56902 / December 5, 2007**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-12614**

	)	
	)	
<b>In the Matter of</b>	)	<b>ORDER MAKING FINDINGS</b>
	)	<b>AND IMPOSING A CEASE-</b>
	)	<b>AND-DESIST ORDER AND</b>
<b>PARK FINANCIAL GROUP, INC.,</b>	)	<b>REMEDIAL SANCTIONS</b>
<b>and GORDON C. CANTLEY,</b>	)	<b>PURSUANT TO SECTIONS</b>
	)	<b>15(b) AND 21C OF THE</b>
<b>Respondents.</b>	)	<b>SECURITIES EXCHANGE</b>
	)	<b>ACT OF 1934</b>
	)	

**I.**

On April 11, 2007, the Securities and Exchange Commission ("Commission") instituted public administrative and cease-and-desist proceedings pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 ("Exchange Act") against Park Financial Group, Inc. ("Park") and Gordon C. Cantley ("Cantley") (collectively "Respondents").

**II.**

Respondents have submitted an Offer of Settlement (the "Offer") which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over them and the subject matter of these proceedings, Respondents consent to the entry of this Order Making Findings and Imposing a Cease-and-Desist Order and Remedial Sanctions Pursuant to Sections 15(b) and 21C of the Securities Exchange Act of 1934 ("Order"), as set forth below.

**III.**

On the basis of this Order and Respondents' Offer, the Commission finds that:









